REMARKS

This paper responds to the restriction and species election requirement set forth in the Office Action mailed on January 9, 2007.

I. Status of the Claims

Claims 1-95 are pending. Claims 10, 57, and 72 have been amended to recite a "nonionic surface stabilizer." Exemplary support for this amendment can be found in the specification at page 46, paragraph [0115].

This amendment adds, changes and/or deletes claims in this application. A detailed listing of all claims that are, or were, in the application, irrespective of whether the claim(s) remain under examination in the application, is presented, with an appropriate defined status identifier.

Because the foregoing amendments do not introduce new matter, entry thereof by the Examiner is respectfully requested.

II. Restriction Requirement

The Examiner restricted the claims of the application into the following three groups:

Group I: claims 1-44, drawn to a nimesulide composition;

Group II: claims 45-62, drawn to a method of making a nimesulide composition; and

Group III: claims 63-95, drawn to a method of treating a subject.

In response, Applicants elect Group I, claims 1-44, drawn to a a nimesulide composition, **without traverse**. Applicants reserve the right to request rejoinder of the process claims.

III. Species Election Requirement

The Examiner also made the following species election requirements. Applicants presume that the species election is made to assist the Examiner in searching the invention, and that the Examiner will follow the procedures delineated in MPEP 809.02(c).

A. Species Election #1

Applicants must elect a single phase of the composition from crystalline, semi-crystalline, amorphous, semi-amorphous, and mixtures thereof. In response, Applicants elect "crystalline."

B. Species Election #2

Applicants must elect a single type of administration from the following: oral, pulmonary, rectal, opthalmic, colonic, parenteral, intracisternal, intravaginal, intraperitoneal, local, buccal, nasal, and topical administration. In response, Applicants elect "oral."

C. Species Election #3

Applicants must elect a single dosage form from the following: liquid dispersions, oral suspensions, gels, aerosols, ointments, creams, controlled release formulations, fast melt formulations, lyophilized formulations, tablets, capsules, delayed release formulations, extended release formulations, pulsatile release formulations, and mixed immediate release and controlled release formulations. In response, Applicants elect "tablets."

D. Species Election #4

Applicants must elect a species of surface stabilizer from the following: anionic surface stabilizer, a cationic surface stabilizer, a zwitterionic surface stabilizer, non-ionic

surface stabilizer, ionic surface stabilizer, cetyl pyridinium chloride, gelatin, casein, phosphatides, dextran, glycerol, gum acacia, cholesterol, tragacanth, stearic acid, benzalkonium chloride, calcium stearate, glycerol monostearate, cetostearyl alcohol, cetomacrogol emulsifying wax, sorbitan esters, polyoxyethylene alkyl ethers, polyoxyethylene castor oil derivatives, polyoxyethylene sorbitan fatty acid esters, polyethylene glycols, dodecyl trimethyl ammonium bromide, polyoxyethylene stearates, colloidal silicon dioxide, phosphates, sodium dodecylsulfate, carboxymethylcellulose calcium, hydroxypropyl celluloses, hypromellose, carboxymethylcellulose sodium, methylcellulose, hydroxyethylcellulose, hypromellose phthalate, noncrystalline cellulose, magnesium aluminum silicate, triethanolamine, polyvinyl alcohol, polyvinylpyrrolidone, 4-(1,1,3,3-tetramethylbutyl)-phenol polymer with ethylene oxide and formaldehyde, poloxamers; poloxamines, a charged phospholipid, dioctylsulfosuccinate, dialkylesters of sodium sulfosuccinic acid, sodium lauryl sulfate, alkyl aryl polyether sulfonates, mixtures of sucrose stearate and sucrose distearate, p-isononylphenoxypoly-(glycidol), decanoyl-N-methylglucamide; n-decyl β-D-glucopyranoside; n-decyl β-D-maltopyranoside; n-dodecyl β-D-glucopyranoside; n-dodecyl β-D-maltoside; heptanoyl-N-methylglucamide; n-heptyl-β-D-glucopyranoside; n-heptyl β-D-thioglucoside; n-hexyl β-D-glucopyranoside; nonanoyl-N-methylglucamide; n-noyl β-D-glucopyranoside; octanoyl-N-methylglucamide; n-octyl-β-D-glucopyranoside; octyl β-D-thioglucopyranoside; lysozyme, PEG-phospholipid, PEG-cholesterol, PEG-cholesterol derivative, PEG-vitamin A, and random copolymers of vinyl acetate and vinyl pyrrolidone.

In response, Applicants elect Plasdone® S-630, which is a random copolymer of vinyl pyrrolidone and vinyl acetate.

E. Species Election #5

Applicants must elect a species of non-nimesulide agents from those listed in claims 37-43. In response, Applicants elect analgesics.

IV. Conclusion

The Commissioner is hereby authorized to charge any additional fees which may be required regarding this application under 37 CFR §§ 1.16-1.17, or credit any overpayment, to Deposit Account No. 19-0741. Should no proper payment be enclosed herewith, as by a check being in the wrong amount, unsigned, post-dated, otherwise improper or informal or even entirely missing, the Commissioner is authorized to charge the unpaid amount to Deposit Account No. 19-0741.

Respectfully submitted,

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By Michele M. Simkin

FOLEY & LARDNER LLP
Customer Number: 22428
Telephone: (202) 672-5538
Facsimile: (202) 672-5399

Michele M. Simkin
Attorney for Applicant
Registration No. 34,717